

DAVID Y. IGE
GOVERNOR

JOSH GREEN, M.D.
LT. GOVERNOR



ISAAC W. CHOY
DIRECTOR OF TAXATION

DEPT. COMM. NO. 19

STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1500
FAX NO: (808) 587-1506

October 6, 2021

The Honorable Ronald D. Kouchi,
President and Members of the Senate
Thirty First State Legislature
State Capitol, Room 409
Honolulu, HI 96813

The Honorable Scott K. Saiki, Speaker
and Members of the House of
Representatives
Thirty First State Legislature
State Capitol, Room 431
Honolulu, HI 96813

Dear President Kouchi, Speaker Saiki, and Members of the Legislature:

For your information and consideration, I am transmitting a copy of the Department of Taxation Non-General Fund Report for the fiscal year ending June 30, 2021, as required by section 37-47, Hawaii Revised Statutes (HRS).

Sincerely,

A handwritten signature in black ink, appearing to read "Isaac W. Choy".

Isaac W. Choy
Director

Enclosure

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: TAX
 Prog ID(s): TAX 107
 Name of Fund: CIGARETTE TAX STAMP ADMINISTRATIVE SPECIAL FUND
 Legal Authority: HRS 245-41.5

Contact Name: EMILL ACOSTA
 Phone: 587-1501
 Fund type (MOF) B
 Appropriation Acct. No. S-325-T

Intended Purpose: To provide funding to administer and operate the cigarette tax stamp program.

Source of Revenues: The allocated portion of the stamp fee designated to pay for the cost to the State of providing the stamps as provided by section 245-26.

Current Program Activities/Allowable Expenses: Monies in the fund are used to purchase stamps from the manufacturer and to pay for the cost of distributing stamps through a financial institution.

Purpose of Proposed Ceiling Adjustment (if applicable): N/A

Variances:

Increase in expenditures in FY21 due to a special fund transfer to the general fund as authorized by Act 87 SLH 2021.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	272,000	272,000	272,000	272,000	272,000	272,000	272,000
Beginning Cash Balance	593,611	785,562	865,049	950,505	1,103,439	190,539	368,989
Revenues	205,988	216,893	202,486	201,456	193,763	252,000	252,000
Expenditures	65,468	61,246	98,525	68,963	1,106,662	73,551	73,551
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
TR FROM S-14-325	51,431						
TR TO S-19-325		(76,160)					
TR TO S-20-325			(18,505)				
TR FROM S-18-325				20,441			
Net Total Transfers	51,431	(76,160)	(18,505)	20,441	0	0	0
Ending Cash Balance	785,562	865,049	950,505	1,103,439	190,539	368,989	547,438
Encumbrances					5,616		
Unencumbered Cash Balance	785,562	865,049	950,505	1,103,439	184,923	368,989	547,438

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: TAX
 Prog ID(s): TAX 107
 Name of Fund: TAX ADMINISTRATION SPECIAL FUND
 Legal Authority: HRS 235-20.5

Contact Name: EMILL ACOSTA
 Phone: 587-1501
 Fund type (MOF) B
 Appropriation Acct. No. S-327-T

Intended Purpose: To offset costs associated with administering sections 235-20,235-110.9, and 235-110.91; to fund operations of the Special Enforcement Section (SES) and taxpayer education programs.

Source of Revenues: Fees collected under sections 235-20, 235-110.9 and 235-110.91; revenues collected by SES pursuant to section 235-85; fines assessed pursuant to section 237D-4.

Current Program Activities/Allowable Expenses: Issuing comfort letters, letter rulings, written opinions, and other guidance to taxpayers; issuing certificates under sections 235-110.9 and 235-110.91; administering the operations of SES; and developing, implementing, and providing taxpayer education programs, including tax publications.

Purpose of Proposed Ceiling Adjustment (if applicable): N/A

Variations:

Increase in expenditures in FY21 due to a special fund transfer to the general fund as authorized by Act 87 SLH 2021.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	797,097	800,669	2,656,312	2,873,136	3,273,136	3,295,116	3,295,116
Beginning Cash Balance	2,641,947	4,900,692	7,380,807	8,298,953	11,737,568	19,107,347	48,137,201
Revenues	4,817,767	7,319,279	8,629,118	11,364,238	32,748,403	30,000,000	32,000,000
Expenditures	585,277	638,472	1,030,165	1,626,669	25,378,625	970,146	970,146
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
TR TO G00-000	(1,974,245)	(4,200,692)	(6,680,807)	(6,298,953)			
TR FROM S-15-327	500						
Net Total Transfers	(1,973,745)	(4,200,692)	(6,680,807)	(6,298,953)	0	0	0
Ending Cash Balance	4,900,692	7,380,807	8,298,953	11,737,568	19,107,347	48,137,201	79,167,055
Encumbrances					26,147		
Unencumbered Cash Balance	4,900,692	7,380,807	8,298,953	11,737,568	19,081,199	48,137,201	79,167,055

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: TAX
 Prog ID(s): _____
 Name of Fund: LITIGATED CLAIMS FUND
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA
 Phone: 587-1501
 Fund type (MOF) T
 Appropriation Acct. No. T-931-T

Intended Purpose: This fund is used as a holding account for amounts in dispute when tax appeal cases are litigated. The disputed amount is disbursed to either the State's general fund or the taxpayer after the case is resolved.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variations:

Purpose of Proposed Ceiling Adjustment (if applicable): N/A

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	10,306,952	48,379,299	48,551,944	39,702,759	4,626,982	5,735,957	6,844,932
Revenues	48,010,531	212,325	1,229,481	1,561,374	1,444,613	1,444,613	1,444,613
Expenditures	9,938,184	61,131	10,480,964	36,637,151	335,638	335,638	335,638
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
00JT0298		21,451					
00JT0875			169,544				
00JT0997			110,478				
00JT1262			122,276				
Net Total Transfers	0	21,451	402,298	0	0	0	0
Ending Cash Balance	48,379,299	48,551,944	39,702,759	4,626,982	5,735,957	6,844,932	7,953,906
Encumbrances							
Unencumbered Cash Balance	48,379,299	48,551,944	39,702,759	4,626,982	5,735,957	6,844,932	7,953,906

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: TAX
 Prog ID(s): _____
 Name of Fund: SALES OF ASSETS FOR DELINQUENT TAXES-OAHU
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA
 Phone: 587-1501
 Fund type (MOF) T
 Appropriation Acct. No. T-936-T

Intended Purpose: This trust account was established to hold surplus funds from the sale of property seized and foreclosed upon to pay unpaid taxes, penalties, interest, costs, and expenses.

Source of Revenues: This trust account was established to hold surplus funds from the sale of property seized and foreclosed upon to pay unpaid taxes, penalties, interest, costs, and expenses.

Current Program Activities/Allowable Expenses: Section 231-25(b)(7)(D), HRS, requires that, once payment for unpaid taxes has been made, any surplus received following the sale of the seized property be deposited with DOTAX until returned to the owner. Though the account is inactive, the account is needed to meet the statutory requirements regarding collection efforts pertaining to the sale of property to pay taxes, penalties, interest, costs, and expenses.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variations:

Expenditures in FY21 due to a special fund transfer to the general fund as authorized by Act 87 SLH 2021.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	3,381	3,381	3,381	3,381	3,381	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	3,381	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	3,381	3,381	3,381	3,381	0	0	0
Encumbrances							
Unencumbered Cash Balance	3,381	3,381	3,381	3,381	0	0	0

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: TAX
 Prog ID(s): _____
 Name of Fund: TAX RESERVE FUND
 Legal Authority: HRS 231-23

Contact Name: EMILL ACOSTA
 Phone: 587-1501
 Fund type (MOF) T
 Appropriation Acct. No. T-915-T

Intended Purpose: Established as a clearing account to enable the department to refund taxes collected.

Source of Revenues: This fund collects amounts from the Undistributed Tax Collections Accounts and disburses them to taxpayers as refunds on overpaid taxes. Taxpayers who are owed tax refunds benefit from the fund and have a vested interest in the fund. Revenues come from overpaid taxes collected from taxpayers, and expenditures consist of tax refunds.

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	2,817,331
Revenues	653,129,955	681,022,434	704,090,310	826,267,246	776,137,720	776,137,720	776,137,720
Expenditures	650,133,526	673,046,676	701,173,622	821,627,500	773,320,389	773,320,389	773,320,389
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(2,996,429)	(7,975,758)	(2,916,688)	(4,639,746)	(2,817,331)		
Net Total Transfers	(2,996,429)	(7,975,758)	(2,916,688)	(4,639,746)	(2,817,331)	0	0
Ending Cash Balance	0	0	0	0	0	2,817,331	5,634,662
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	2,817,331	5,634,662

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: TAX
 Prog ID(s): _____
 Name of Fund: TEMPORARY DEPOSITS-PAYROLL OVERPAYMENT TRUST ACCOUNT
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA
 Phone: 587-1501
 Fund type (MOF) T
 Appropriation Acct. No. T-933-T

Intended Purpose: This account was established as a temporary deposit account for employees who received a payroll overpayment. When the total overpayment amount has been recovered in full from the employee, moneys are taken from this account and deposited into the payroll clearance fund.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	2,487	2,487	2,487	2,487	2,487	2,487	2,487
Revenues							
Expenditures							
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,487	2,487	2,487	2,487	2,487	2,487	2,487
Encumbrances							
Unencumbered Cash Balance	2,487	2,487	2,487	2,487	2,487	2,487	2,487

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: TAX
 Prog ID(s): _____
 Name of Fund: TAXES-PAID-UNDER-PROTEST ACCOUNTS
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA
 Phone: 587-1501
 Fund type (MOF) T
 Appropriation Acct. No. T-921, 922, 924-T

Intended Purpose: These trust accounts were established as holding accounts for taxes paid under protest. Once settled, the disputed amount is either disbursed to the State's general fund or back to the taxpayer. Accounts were consolidated to T-921.

Source of Revenues: Moneys are disbursed from the Undistributed Tax Collections Accounts to the Taxes-Paid-Under-Protest Account. When a tax appeal case is litigated, the amounts in dispute are disbursed to the Litigated Claims Fund.

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	20,493	21,531	121,077	369,765	369,765	1,649,269	2,928,773
Revenues	274,014	99,546	346,941	0	2,952,623	2,952,623	2,952,623
Expenditures	272,976	0	98,253	0	1,673,119	1,673,119	1,673,119
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	21,531	121,077	369,765	369,765	1,649,269	2,928,773	4,208,277
Encumbrances							
Unencumbered Cash Balance	21,531	121,077	369,765	369,765	1,649,269	2,928,773	4,208,277

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: TAX
 Prog ID(s): _____
 Name of Fund: UNDISTRIBUTED TAX COLLECTIONS ACCOUNTS
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA
 Phone: 587-1501
 Fund type (MOF) T
 Appropriation Acct. No. T-991, 992, 993, 994-T

Intended Purpose: These accounts were established as clearing accounts for taxes collected on behalf of the various counties. The accounts are currently consolidated to T-991. All taxes collected by DOTAX are deposited into this account then at month end the net collections are distributed based on the HRS. As part of operations, funds that may receive disbursements from this account are the Tax Reserve Fund (Fund used to refund taxpayers for overpayments) and the Taxes Paid Under Protest accounts (holding account where taxpayers protested payment claims are settled).

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variations:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(12,643,758)	(5,272,926)	(9,857,094)	(11,274,805)	(11,659,778)	(3,158,379)	2,525,688
Revenues	7,551,629,448	8,059,987,430	8,476,330,663	8,168,178,892	8,456,055,095	8,456,055,095	8,456,055,095
Expenditures	7,547,255,902	8,072,558,192	8,480,696,703	8,173,203,611	8,450,371,028	8,450,371,028	8,450,371,028
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	2,997,286	7,986,594	2,948,329	4,639,746	2,817,331		
Net Total Transfers	2,997,286	7,986,594	2,948,329	4,639,746	2,817,331	0	0
Ending Cash Balance	(5,272,926)	(9,857,094)	(11,274,805)	(11,659,778)	(3,158,379)	2,525,688	8,209,756
Encumbrances							
Unencumbered Cash Balance	(5,272,926)	(9,857,094)	(11,274,805)	(11,659,778)	(3,158,379)	2,525,688	8,209,756

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2022 Legislature

Department: TAX
 Prog ID(s): _____
 Name of Fund: UNEMPLOYMENT TAX CLEARANCE ACCOUNTS
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA
 Phone: 587-1501
 Fund type (MOF) X
 Appropriation Acct. No. S-395, 396, 397-T

Intended Purpose: These accounts are used as clearing accounts for the deposit of unemployment taxes owed to the Unemployment Compensation Trust Fund.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	485,929	485,929	485,929	485,929	485,929	485,929	485,929
Revenues							
Expenditures							
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	485,929	485,929	485,929	485,929	485,929	485,929	485,929
Encumbrances							
Unencumbered Cash Balance	485,929	485,929	485,929	485,929	485,929	485,929	485,929

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: TAX**

Name of Fund: CIGARETTE TAX STAMP ADMINISTRATIVE SPECIAL FUND
 Apprn. Acct. Number: S-325-T
 Fund Type (MOF): B
 Legal Authority: HRS 245-41.5

Statement of Objectives

In order to reduce sales of untaxed cigarettes and stem black market activity, Act 249, SLH 2000, requires cigarette and tobacco wholesalers and dealers to affix stamps to individual cigarette packages as proof of payment of cigarette taxes. An allocated portion of the stamp fee is deposited into this fund to pay for the cost to the State of providing the stamps as provided by HRS 245-26.

<u>Fund Measures of Effectiveness</u>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: TAX**

Name of Fund: CIGARETTE TAX STAMP ADMINISTRATIVE SPECIAL FUND
 Apprn. Acct. Number: S-325-T
 Fund Type (MOF): B
 Legal Authority: HRS 245-41.5

Fund Activities Encompassed		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: TAX**

Name of Fund: TAX ADMINISTRATION SPECIAL FUND
 Apprn. Acct. Number: S-327-T
 Fund Type (MOF): B
 Legal Authority: HRS 235-20.5

Statement of Objectives

The highest priority of the Special Enforcement Section (SES) is to ensure that all Hawaii taxpayers pay their fair share and to prevent the shortchanging of those who comply with Hawaii tax laws.

<u>Fund Measures of Effectiveness</u>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	INFORMATION FORTHCOMING						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	INFORMATION FORTHCOMING							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: TAX**

Name of Fund: TAX ADMINISTRATION SPECIAL FUND
 Apprn. Acct. Number: S-327-T
 Fund Type (MOF): B
 Legal Authority: HRS 235-20.5

Fund Activities Encompassed	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1. INFORMATION FORTHCOMING						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: TAX**

Name of Fund: LITIGATED CLAIMS FUND
 Apprn. Acct. Number: T-931-T
 Fund Type (MOF): T
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Statement of Objectives

This fund is used as a holding account for amounts in dispute when tax appeal cases are litigated. The disputed amount is disbursed to either the State's general fund or the taxpayer after the case is resolved.

<u>Fund Measures of Effectiveness</u>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: TAX**

Name of Fund: LITIGATED CLAIMS FUND
 Apprn. Acct. Number: T-931-T
 Fund Type (MOF): T
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Fund Activities Encompassed		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: TAX**

Name of Fund: SALES OF ASSETS FOR DELINQUENT TAXES-OAHU
 Apprn. Acct. Number: T-936-T
 Fund Type (MOF): T
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Statement of Objectives

This trust account was established to hold surplus funds from the sale of property seized and foreclosed upon to pay unpaid taxes, penalties, interest, costs, and expenses.

<u>Fund Measures of Effectiveness</u>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	N/A						
2.							
3.							
4.							
5.							
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7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	N/A							
2.								
3.								
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: TAX**

Name of Fund: SALES OF ASSETS FOR DELINQUENT TAXES-OAHU

Apprn. Acct. Number: T-936-T

Fund Type (MOF): T

Legal Authority: ADMINISTRATIVELY ESTABLISHED

Fund Activities Encompassed		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	N/A						
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: TAX**

Name of Fund: TAX RESERVE FUND
 Apprn. Acct. Number: T-915-T
 Fund Type (MOF): T
 Legal Authority: HRS 231-23

Statement of Objectives

This fund is established as a clearing account to enable the department to refund taxes collected. This fund collects amounts from the Undistributed Tax Collections Accounts and disburses them to taxpayers as refunds on overpaid taxes. Taxpayers who are owed tax refunds benefit from the fund and have a vested interest in the fund. Revenues come from overpaid taxes collected from taxpayers, and expenditures consist of tax refunds.

<u>Fund Measures of Effectiveness</u>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	N/A						
2.							
3.							
4.							
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10.							

<u>Program Size Indicators</u>		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	N/A							
2.								
3.								
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: TAX**

Name of Fund: TAX RESERVE FUND
 Apprn. Acct. Number: T-915-T
 Fund Type (MOF): T
 Legal Authority: HRS 231-23

Fund Activities Encompassed	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1. N/A						
2.						
3.						
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: TAX**

Name of Fund: TEMPORARY DEPOSITS-PAYROLL OVERPAYMENT TRUST ACCOUNT
 Apprn. Acct. Number: T-933-T
 Fund Type (MOF): T
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Statement of Objectives

This account was established as a temporary deposit account for employees who received a payroll overpayment. When the total overpayment amount has been recovered in full from the employee, moneys are taken from this account and deposited into the payroll clearance fund.

<u>Fund Measures of Effectiveness</u>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	N/A						
2.							
3.							
4.							
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<u>Program Size Indicators</u>		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	N/A							
2.								
3.								
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: TAX**

Name of Fund: TEMPORARY DEPOSITS-PAYROLL OVERPAYMENT TRUST ACCOUNT

Apprn. Acct. Number: T-933-T

Fund Type (MOF): T

Legal Authority: ADMINISTRATIVELY ESTABLISHED

Fund Activities Encompassed		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	N/A						
2.							
3.							
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: TAX**

Name of Fund: TAXES-PAID-UNDER-PROTEST ACCOUNTS
 Apprn. Acct. Number: T-921, 922, 924-T
 Fund Type (MOF): T
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Statement of Objectives

These trust accounts were established as holding accounts for taxes paid under protest. Once settled, the disputed amount is either disbursed to the State's general fund or back to the taxpayer. Accounts were consolidated to T-921. Moneys are disbursed from the "Undistributed Tax Collections Accounts to the Taxes-Paid-Under-Protest Account. When a tax appeal case is litigated, the amounts in dispute are disbursed to the Litigated Claims Fund.

<u>Fund Measures of Effectiveness</u>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	N/A						
2.							
3.							
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<u>Program Size Indicators</u>		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	N/A							
2.								
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: TAX**

Name of Fund: TAXES-PAID-UNDER-PROTEST ACCOUNTS
 Apprn. Acct. Number: T-921, 922, 924-T
 Fund Type (MOF): T
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Fund Activities Encompassed	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1. N/A						
2.						
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: TAX**

Name of Fund: UNDISTRIBUTED TAX COLLECTIONS ACCOUNTS
 Apprn. Acct. Number: T-991, 992, 993, 994-T
 Fund Type (MOF): T
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Statement of Objectives

These accounts were established as clearing accounts for taxes collected on behalf of the various counties. The accounts are currently consolidated to T-991. All taxes collected by DOTAX are deposited into this account then at month end the net collections are distributed based on the HRS. As part of operations, funds that may receive disbursements from this account are the Tax Reserve Fund (Fund used to refund taxpayers for overpayments) and the Taxes Paid Under Protest accounts (holding account where taxpayers protested payment claims are settled).

<u>Fund Measures of Effectiveness</u>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	N/A						
2.							
3.							
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<u>Program Size Indicators</u>		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	N/A							
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: TAX**

Name of Fund: UNDISTRIBUTED TAX COLLECTIONS ACCOUNTS

Apprn. Acct. Number: T-991, 992, 993, 994-T

Fund Type (MOF): T

Legal Authority: ADMINISTRATIVELY ESTABLISHED

Fund Activities Encompassed		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	N/A						
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: TAX**

Name of Fund: UNEMPLOYMENT TAX CLEARANCE ACCOUNTS
 Apprn. Acct. Number: S-395, 396, 397-T
 Fund Type (MOF): X
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Statement of Objectives

These accounts are used as clearing accounts for the deposit of unemployment taxes owed to the Unemployment Compensation Trust Fund.

<u>Fund Measures of Effectiveness</u>		FY	FY	FY	FY	FY	FY
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
1.	N/A						
2.							
3.							
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<u>Program Size Indicators</u>		FY	FY	FY	FY	FY	FY
		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1.	N/A						
2.							
3.							
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**Non-General Fund Program Measures Report
for submittal to the 2022 Legislature
Department of: TAX**

Name of Fund: UNEMPLOYMENT TAX CLEARANCE ACCOUNTS

Apprn. Acct. Number: S-395, 396, 397-T

Fund Type (MOF): X

Legal Authority: ADMINISTRATIVELY ESTABLISHED

Fund Activities Encompassed		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	N/A						
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**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: TAX
 Name of fund: CIGARETTE TAX STAMP ADMINISTRATIVE SPECIAL FUND
 Legal Authority: HRS 245-41.5
 Fund Type (MOF): B
 Apprn. Account. No.: S-325-T

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services	0	0
B. Other Current Expenses	272,000	272,000
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
TOTAL	272,000	272,000

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: TAX
 Name of fund: TAX ADMINISTRATION SPECIAL FUND
 Legal Authority: HRS 235-20.5
 Fund Type (MOF): B
 Apprn. Account. No.: S-327-T

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services	1,204,241	1,204,241
B. Other Current Expenses	2,090,875	2,090,875
C. Equipment	0	0
M. Motor Vehicles	0	0
L. Leases	0	0
TOTAL	3,295,116	3,295,116

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: TAX
 Name of fund: LITIGATED CLAIMS FUND
 Legal Authority: ADMINISTRATIVELY ESTABLISHED
 Fund Type (MOF): T
 Apprn. Account. No.: T-931-T

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services	N/A	N/A
B. Other Current Expenses	N/A	N/A
C. Equipment	N/A	N/A
M. Motor Vehicles	N/A	N/A
L. Leases	N/A	N/A
TOTAL		

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: TAX
 Name of fund: SALES OF ASSETS FOR DELINQUENT TAXES-OAHU
 Legal Authority: ADMINISTRATIVELY ESTABLISHED
 Fund Type (MOF): T
 Apprn. Account. No.: T-936-T

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services	N/A	N/A
B. Other Current Expenses	N/A	N/A
C. Equipment	N/A	N/A
M. Motor Vehicles	N/A	N/A
L. Leases	N/A	N/A
TOTAL	0	0

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: TAX
 Name of fund: TAX RESERVE FUND
 Legal Authority: HRS 231-23
 Fund Type (MOF): T
 Apprn. Account. No.: T-915-T

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services	N/A	N/A
B. Other Current Expenses	N/A	N/A
C. Equipment	N/A	N/A
M. Motor Vehicles	N/A	N/A
L. Leases	N/A	N/A
TOTAL		

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: TAX
 Name of fund: TEMPORARY DEPOSITS-PAYROLL OVERPAYMENT TRUST ACCOUNT
 Legal Authority: ADMINISTRATIVELY ESTABLISHED
 Fund Type (MOF): T
 Apprn. Account. No.: T-933-T

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services	N/A	N/A
B. Other Current Expenses	N/A	N/A
C. Equipment	N/A	N/A
M. Motor Vehicles	N/A	N/A
L. Leases	N/A	N/A
TOTAL	0	0

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: TAX
 Name of fund: TAXES-PAID-UNDER-PROTEST ACCOUNTS
 Legal Authority: ADMINISTRATIVELY ESTABLISHED
 Fund Type (MOF): T
 Apprn. Account. No.: T-921, 922, 924-T

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services	N/A	N/A
B. Other Current Expenses	N/A	N/A
C. Equipment	N/A	N/A
M. Motor Vehicles	N/A	N/A
L. Leases	N/A	N/A
TOTAL		

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: TAX
 Name of fund: UNDISTRIBUTED TAX COLLECTIONS ACCOUNTS
 Legal Authority: ADMINISTRATIVELY ESTABLISHED
 Fund Type (MOF): T
 Apprn. Account. No.: T-991, 992, 993, 994-T

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services	N/A	N/A
B. Other Current Expenses	N/A	N/A
C. Equipment	N/A	N/A
M. Motor Vehicles	N/A	N/A
L. Leases	N/A	N/A
TOTAL	0	0

**Non-General Fund Cost Element Report
for submittal to the 2022 Legislature**

Department: TAX
 Name of fund: UNEMPLOYMENT TAX CLEARANCE ACCOUNTS
 Legal Authority: ADMINISTRATIVELY ESTABLISHED
 Fund Type (MOF): X
 Apprn. Account. No.: S-395, 396, 397-T

	FY 2021-22 Estimated	FY 2022-23 Estimated
A. Personal Services	N/A	N/A
B. Other Current Expenses	N/A	N/A
C. Equipment	N/A	N/A
M. Motor Vehicles	N/A	N/A
L. Leases	N/A	N/A
TOTAL		